IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 2ND JANUARY 2007 / 12TH POUSHA 1928

WP(C).No. 23543 of 2006(C)

PETITIONER:

P.S.USHAKUMARI, BUSINESS,
AGED 43 YEARS, W/O.GOPALAKRISHNAN,
RESIDING AT PUKALAKKAT ETTUKETTIL,
PALARIVATTOM, DESOM, POONITHURA VILLAGE,
KANAYANNUR TALUK, KOCHI-28.

BY ADV. SRI.K.V.JAYACHANDRAN
SRI.RAJU V.MATHEW

RESPONDENTS:

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1. THE STATE OF KERALA, REP.BY THE
SECRETARY, FINANCE MINISTRY, THIRUVANANTHAPURAM,
KERALA.

2. THE TAHASILDAR, KANAYANNUR TALUK,
ERNAKULAM.

BY GOVT. PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 23543 OF 2006-C

JUDGMENT

The petitioner challenges Ext.P3 order of assessment of building tax for a commercial building constructed by her. The plinth area of the said building has been taken as 2967.04 sq.metres. According to the petitioner, the correct plinth area is 1482.63 sq.metres. So, she attacks Ext.P3 on the ground that it is vitiated for wrongly computing the plinth area. But, against Ext.P3 the petitioner has got a right of appeal. A dispute of this nature can be best adjudicated before the appellate authority. The petitioner may invoke the appellate remedy before the R.D.O concerned. In that event the period this Writ Petition was pending before this Court shall be excluded, while computing the period of limitation. If the petitioner files the appeal within three weeks from today and pays one-fourth of the amount before filing the appeal memorandum, apart from the amount already paid by her as per the interim order of this Court, the R.D.O shall consider and pass orders on it in accordance with law, after affording an opportunity of being heard to her. Further recovery will remain in abeyance for a period of four months

from the date of filing of the appeal.

The Writ Petition is disposed of as above.

2nd January, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/